

SUPPLEMENTARY INSTRUCTIONS FOR COLORADO CITIES AND TOWNS 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This municipal general government	Municipal energy finance authorities
Building authorities (municipal)	Municipal libraries
Business improvement districts	Recreational facilities districts
City water boards	Special improvement districts (sewer and storm sewer districts)
Downtown development authorities (municipal)	Urban renewal authorities
Emergency telephone service authorities (municipal)	Underground conversion of utilities districts
General improvement districts	Veterans housing authorities
Housing authorities with ex officio boards	Water works in cities and towns
Joint libraries	Zoning districts
Local marketing districts	

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- City share of mobile home tax
- City share of specific ownership tax on vehicles in classes B, C, D, E, and F
- Delinquent taxes, penalties and interest on taxes
- General and specific property taxes and proceeds of tax sales

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- Revenue from city-imposed sales tax

Exclude

- City share of county general sales and use tax (*report in PART 2, question 4, item M., code D30*)

2. Amusements sales tax (code T11)

Include

- Municipal admissions tax on amusements and on gaming

6. Public utilities sales tax (code T15)

Include

- City-imposed public utilities tax measured by gross receipts or units of service sold

8. Other sales tax (code T19)

Include

- Lodger's tax, and all other special local sales taxes

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

Include

- Liquor licenses administered under municipal law

2. Amusement licensing and permits taxes (code T21)

Include

- Licenses on places of amusement

3. Motor vehicle licensing and permit taxes (code T24)

Include

- City share of \$1.50 and \$2.50 additional annual motor vehicle registration fees distributed by the county

Exclude

- Specific ownership taxes (*reported in item A. PROPERTY TAXES*)

5. Occupation and business licensing and permit taxes (code T28)

Include

- Proceeds of municipal licenses and permits required of any trade, profession, or business. Inspections and examination fees required in connection with the issuance or renewal of a business license or permit
- Occupational privilege tax license revenues

6. Other licensing and permit taxes (code T29)

Include

- Building permits
- Health licenses
- Land dedication fees
- Other licenses and permit

4. Intergovernmental revenues

A. Streets and highways

From other local government (code D46)

Include

- City's 50 percent share of county road and bridge fund taxes

From the State (code C46)

Include

- State distribution of highway user funds

D. Health and/or hospitals – From the State (code C42)

Include

- Mental retardation funds

M. General support (unrestricted)

From other local governments (code D30)

Include

- City share of county sales tax

From the State (code C30)

Include

- State cigarette tax apportionment and state payments in lieu of taxes

N. All other – From the State (code C89)

Include

- State aid for libraries
- Employment grants
- Law enforcement assistance grants
- Outdoor recreation funds
- Severance tax grants

PART 3 – EXPENDITURES

9. Direct expenditures by purpose and type

C. Financial administration (code E23)

Include

- Information technology expenses

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries and wages paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security or retirement coverage